

ABSTRACT

In certain embodiments, a unit capable of being listed on at least one exchange is provided. The unit includes an equity component and a debt component, the equity component being detachable from the debt component; the unit having a significant yield; the equity component comprised of common stock; the debt component having a fixed maturity period of approximately 30 years or less; and, the debt component being puttable back to an issuer after expiration of a certain put period. In other embodiments, capital structures involving the units and methods for arranging for issuance of the units are also provided.